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# State of New Hampshire Department of Revenue Administration

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MUNICIPAL AND PROPERTY  
DIVISION

James P. Gerry  
Director

Samuel T. Greene  
Assistant Director

February 7, 2020

Town of Lyndeborough  
ATTN: Board of Selectman  
9 Citizens Hall Road  
Lyndeborough, NH 03082

RE: 2018 Assessment Review

Honorable Members of the Board of Selectman:

The New Hampshire Department of Revenue Administration has completed its review of the Town of Lyndeborough's assessments required by RSA 21-J: 11-a. The Department has considered the degree to which assessments in Lyndeborough achieved substantial compliance with applicable statutes and rules. The Department considered compliance with the six assessment areas specifically identified in RSA 21-J: 11-a, and RSA 21-J: 14-b I. (c).

They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board (ASB) by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year, either by an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) shall be produced.

TDD Access: Relay NH 1-800-735-2964

*Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.*

In accordance with RSA 21-J: 11-a, II, the Department shall report its findings to the ASB and the municipality. This letter constitutes our report.

After completing its review, the Department has determined that the Town of Lyndeborough is not in substantial compliance with applicable assessing statutes and rules as identified in RSA 21-J: 11-a, I and RSA 21-J: 14-b, I(c) because it has not met one or more of the standards adopted by the ASB pursuant to N.H. Administrative Rule ASB 102.02. See Standards for Monitoring of Local Assessing Practices by the Department of Revenue Administration Adopted by the Assessing Standards Board May 11, 2018 (the ASB Standards).

The ASB standards not met include:

ASB III, B. 4a Current Use. There were multiple samples that had incorrectly applied recreation discounts, lacked an A10 form; were missing or had inadequate maps.

ASB III, C. 1a Credits. Multiple samples lacked PA33 forms; selectman/assessors signatures; new PA29 forms for surviving spouses; improperly approved credits; and/or a review within the past 5 years.

ASB III, C. 1b Exemptions. Barn Easement samples lack a review within the past 10 years. One Elderly sample is receiving an incorrect exemption amount. Other samples lacked majority selectman approval and PA33 forms.

ASB III, D. 1 Accuracy of Data, Material Errors. Four samples had more than a 7.5% error rate to the assessment of improvements.

Attached please find the Department's worksheets indicating areas that should be addressed.

Prior to the release of this report to the ASB you have an opportunity to respond to the findings in this report. Please let us know within 30 days if you have a response to this letter.

We would like to thank you and the staff members who assisted the Department for working with us in an understanding and cooperative manner.

Your next Assessment Review is scheduled for 2023. Should you be interested in changing your Assessment Review year, such a request may be approved so long as the time between reviews does not exceed five years.

If you have any questions, feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "James Gerry", with a long, sweeping horizontal line extending to the right.

James Gerry, Director  
Municipal and Property Division

cc: Assessing Standards Board  
File